

<input type="checkbox"/> Check the box if this is an amended return.  See instructions, page 9 for the reasons <input type="checkbox"/> _____ for amending and enter the number.									
		Mo    Day    Year		Mo    Day    Year					
		For calendar year 2001, or fiscal year beginning		01 ending					
Business name				Federal employer identification number				<input type="checkbox"/> F <input type="checkbox"/> M	
Business mailing address				Do you need Idaho income tax forms mailed to you next year? <input type="checkbox"/> Yes <input type="checkbox"/> No					
City, State and Zip Code									

1. Did the corporate name change? If yes, enter the previous name. \_\_\_\_\_ ☐ Yes    ☐ No
2. If a federal audit was finalized this year, enter the latest year audited. \_\_\_\_\_ ☐ Yes    ☐ No
3. Is this an inactive corporation or nameholder corporation? \_\_\_\_\_ ☐ Yes    ☐ No
4. Quarterly estimated payments:
  - a. Were federal quarterly estimated payments required? \_\_\_\_\_ ☐ Yes    ☐ No
  - b. Were quarterly estimated payments based on annualized amounts? \_\_\_\_\_ ☐ Yes    ☐ No
5. Is this a final return? \_\_\_\_\_ ☐ Yes    ☐ No  
 If yes, check the proper box below and enter the date the event occurred. \_\_\_\_\_  
☐ Withdrawn from Idaho    ☐ Dissolved  
☐ Merged or reorganized. Enter new federal employer identification number. \_\_\_\_\_
6. Is this an electrical or telephone utility? \_\_\_\_\_ ☐ Yes    ☐ No
7. Did the ownership change during the year? \_\_\_\_\_ ☐ Yes    ☐ No
8. a. Enter the amount of investment tax credit earned this tax year. \_\_\_\_\_  
 b. Enter the amount of recapture of investment tax credit for this tax year. \_\_\_\_\_
9. Enter the amount of credit for qualifying new employees earned this tax year. \_\_\_\_\_
10. a. Enter the amount of credit for Idaho research activities earned this tax year. \_\_\_\_\_  
 b. Enter the amount of broadband equipment investment credit earned this tax year. \_\_\_\_\_  
 c. Enter the amount of incentive investment tax credit earned this tax year. \_\_\_\_\_

**INCOME**

- |  |    |  |
|--|----|--|
| 11. Ordinary income (loss). Form 1120S, page 1 .....                                   | 11 |  |
| 12. Net income (loss) from rental real estate activities. Form 1120S, Schedule K ..... | 12 |  |
| 13. Net income (loss) from other rental activities. Form 1120S, Schedule K .....       | 13 |  |
| 14. Portfolio income (loss). Form 1120S, Schedule K .....                              | 14 |  |
| 15. Other income (loss). Form 1120S, Schedule K .....                                  | 15 |  |
| 16. Deductions. Form 1120S, Schedule K .....   | 16 |  |
|  |    |  |
| 17. Net distributable income. Add lines 11 through 15, and subtract line 16.           | 17 |  |

**ADDITIONS**

- |  |    |  |
|--|----|--|
| 18. Interest and dividends not taxable under Internal Revenue Code .....             | 18 |  |
| 19. State, municipal and local taxes measured by net income. Attach a schedule. .... | 19 |  |
| 20. Other additions .....  | 20 |  |
|  |    |  |
| 21. Add lines 17 through 20.   | 21 |  |

**SUBTRACTIONS**

- |  |    |  |
|--|----|--|
| 22. Interest from Idaho municipal securities .....                               | 22 |  |
| 23. Interest on U.S. Government obligations. Attach a schedule. ....             | 23 |  |
| 24. Interest and other expenses related to lines 22 and 23 .....                 | 24 |  |
| 25. Add lines 22 and 23, and subtract line 24. ....                              | 25 |  |
| 26. Technological equipment donation .....                                       | 26 |  |
| 27. Allocated income. Attach a schedule. ....                                    | 27 |  |
| 28. Interest and other expenses related to line 27. Attach a schedule. ....      | 28 |  |
| 29. Subtract line 28 from line 27. ....  | 29 |  |
| 30. Total subtractions. Add lines 25, 26, and 29. ....                           | 30 |  |
|  |    |  |
| 31. Net business income subject to apportionment. Subtract line 30 from line 21. | 31 |  |

32. Net business income subject to apportionment. Enter the amount from line 31. ....	32	
33. Corporations with all activity in Idaho enter 100%. Multistate/multinational corporations complete and attach Form 42. Enter the apportionment factor from line 21, Part I, Form 42. ....	33	%
34. Net business income apportioned to Idaho. Multiply line 32 by the percent on line 33. ....	34	
35. Income allocated to Idaho. See instructions. ....	35	
36. Idaho compensation of individual officers, directors, and shareholders not reported to Idaho ....	36	
37. S corporation income reported to Idaho on shareholders' income tax returns ....	37	
38. Idaho taxable income. Add lines 34 through 36, and subtract line 37. ....	38	

### TAX COMPUTATION

39. Idaho income tax. Multiply line 38 by 7.6%. ....	39	
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### CREDITS

40. Credit for contributions to educational entities .....	40	
41. Investment tax credit. Attach Form 49. ....	41	
42. Credit for contributions to youth and rehabilitation facilities .....	42	
43. Credit for production equipment using post-consumer waste .....	43	
44. Natural resources conservation credit .....	44	
45. Promoter-sponsored event credit .....	45	
46. Credit for qualifying new employees. Attach Form 55. ....	46	
47. Credit for Idaho research activities. Attach Form 67. ....	47	
48. Broadband equipment investment credit. Attach Form 68. ....	48	
49. Incentive investment tax credit. Attach Form 69. ....	49	
50. Total credits. Add lines 40 through 49. ....	50	
51. Subtract line 50 from line 39. If line 50 is greater than line 39, enter zero. ....	51	

### OTHER TAXES

52. Minimum tax. See instructions if the S corporation owes federal tax. ....	52	20
53. Permanent building fund tax. See instructions. ....	53	
54. Fuels tax due. Attach Form 75. ....	54	
55. Tax from recapture of investment tax credit. Attach Form 49R. ....	55	
56. Total tax. Add lines 51 through 55. ....	56	
57. Underpayment interest. Attach Form 41ESR. ....	57	
58. Add line 56 and line 57. ....	58	

### PAYMENTS and OTHER CREDITS

59. Estimated tax payments .....	59	
60. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75. ....	60	
61. Total payments and other credits. Add line 59 and line 60. ....	61	

### AMENDED RETURN ONLY Skip lines 62 through 64 if you are not filing an amended return.

62. Tax paid with or after the filing of the original return .....	62	
63. Overpayment, if any, as shown on the original return, or as later adjusted .....	63	
64. Add line 61 and line 62 and subtract line 63. ....	64	

Original returns: If line 58 is more than line 61, GO TO LINE 65. If line 58 is less than line 61, GO TO LINE 68.  
Amended returns: If line 58 is more than line 64, GO TO LINE 65. If line 58 is less than line 64, GO TO LINE 68.

### REFUND or PAYMENT DUE

65. Tax Due. If an original return, subtract line 61 from line 58. If an amended return, subtract line 64 from line 58. ....	65	
66. Penalty <input type="checkbox"/> _____ Interest from due date <input type="checkbox"/> _____ Enter total. ....	66	
67. TOTAL DUE. Add lines 65 and 66. ....	67	
68. Overpayment. If an original return, subtract line 58 from line 61. If an amended return, subtract line 58 from line 64. ....	68	
69. REFUND. Amount of line 68 you want refunded to you. ....	69	
70. ESTIMATED TAX. Amount you want credited to your 2002 estimated tax. Subtract line 69 from line 68. ....	70	

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.  
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

<b>SIGN HERE</b>	Signature of officer	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Title	Phone number	Address and phone number	

**MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056**  
**ATTACH A COMPLETE COPY OF YOUR FEDERAL FORM 1120S**